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Attorneys for Plaintiffs

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

DANIEL VILLALPANDO, individually and on behalf of all others similarly situated, Plaintiff(s), vs. EXEL DIRECT INC., et al., Defendant(s).	Consolidated Cases: Case No. 3:12-cv-04137-JCS Case No. 4:13-cv-03091-JCS **PLAINTIFFS' SUBMISSION OF REVISED EXPERT REPORT** Date: May 27, 2016 Time: 11:00 a.m. Ctrm: G, 15th Floor Judge: Hon. Joseph C. Spero

TAFITI SHEKUR, individually and on behalf of all others similarly situated, Plaintiff, vs. EXEL DIRECT INC., et al., Defendants.	)

Pursuant to the Court's Minute Order of May 23, 2016 [ECF 312], Plaintiffs submit the Revised Expert Report of David Breshears, attached hereto as Exhibit A.

Respectfully submitted,

Date: May 25, 2016

SCHNEIDER WALLACE
COTTRELL KONECKY WOTKYNS LLP

/s/ *Joshua G. Konecky*
Joshua G. Konecky
Counsel for Plaintiffs

EXHIBIT A

IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

CASE NO. 3:12-cv-04137-JCS

CASE NO. 4:13-cv-03091-JCS

DANIEL VILLALPANDO, individually and on behalf of all others similarly situated,

Plaintiffs,

vs.

EXEL DIRECT INC.; DPWN HOLDINGS (USA), INC.; DEUTSCHE POST BETEILIGUNGEN HOLDING GMBH

Defendants.

UPDATED EXPERT REPORT OF DAVID BRESHEARS, CPA/CFF

I. Introduction

1. The opinions expressed in this report are my present opinions subject to the following reservations. Amendments or additions to this report may be required as a result of developments prior to or at trial, including, but not limited to, the discovery of new evidence, expert discovery, and the testimony of any other witness in deposition or at trial.

2. I anticipate using at trial selected exhibits attached to this report, documents reviewed in connection with their preparation, enhanced graphic versions of selected exhibits included in this report (i.e., redrafted to improve their presentation quality) and additional graphics illustrating concepts described in this report.

II. Assignment

3. I have been retained by counsel for the Plaintiffs in the matter of Daniel Villapando, et al. ("Plaintiffs") v. Exel Direct Inc., et al. ("Defendants"). I previously issued a report, dated August 28, 2015, calculating the amount of potential damages, including penalties, liquidated damages, and interest, for the Plaintiffs due to Defendants' alleged California wage and hour violations, as well as the amount of potential damages, including penalties, for the PAGA represented individuals due to Defendants' alleged violations of California Labor Code. I issued a supplemental report, dated October 30, 2015, where I was asked to review the Driver's Daily Logs and daily Time Sheets produced and made available by Defendants, as well as 20 requests for proposals as prepared by Defendants in connection with bidding out jobs. I also issued a declaration, dated March 11, 2016, where I was asked to calculate an alternative amount of potential damages, including interest and PAGA penalties, limited to the Plaintiffs' compensation figures, mileage, and work days contained in the available Settlement Data, iDirect Report data, and/or Dispatch Recap Report data. I have incorporated the work of these three reports here.

4. I have been asked to re-calculate the amount of potential damages, excluding certain employment expenses (i.e., background checks, DOT physical costs, tickets/miscellaneous expenses, and medical insurance), for the Plaintiffs. *For purposes of this report, Plaintiffs are those class members who did not employ second drivers*. I understand there are two trials in the case, one before the jury and a second to be tried before the Court. For the jury trial, I have been asked to use a damage period that extends back three years (i.e., June 14, 2009) from the filing of the complaint.

5. For purposes of the jury trial, I have excluded PAGA penalties and the additional fourth year of the UCL liability period. I also understand that interest is being calculated by the court for both trials and therefore has not been included in this report. I understand that before the Court makes its determination, I will be asked to provide additional calculations for interest, PAGA penalties, and the fourth year of the UCL liability period. The results of my damages calculations related to the three-year statute of limitations period (i.e. excluding interest, PAGA penalties, and the fourth year of the UCL claim) are reflected in my summary of opinion below.

III. Summary of Expert Qualifications

6. I am a Certified Public Accountant, licensed in the State of California, and Certified in Financial Forensics. I am currently a partner at Hemming Morse, LLP, CPAs, Forensic and Financial Consultants. My work in the accounting profession includes experience as an auditor and as a consultant. My expert qualifications, including my testimony, were described in **Exhibit A** of my previously issued report.

7. I have consulted on and/or testified in over 120 matters involving wage and hour-related disputes, including those arising under the FLSA and the California Labor Code. These matters have involved allegations of unpaid overtime, off-the-clock work, meal and rest break violations, employment misclassification, time shaving, record keeping violations, and unreimbursed business expenses.

8. My firm has been compensated for my review and analysis in this matter at my standard hourly rate of $440 per hour. Others have assisted me in my work and my firm has been compensated for their work at their standard hourly rates.

IV. Summary of Opinions

9. I have calculated the following amount of potential damages for 225 Plaintiffs who did not employ second drivers in the data produced (see also Exhibit 1):

Summary of Estimated Damages	**Total**
Expenses Due	$17,217,407
Overtime Hours Worked (Premiums Due)	$ 3,392,231
Double Time Hours Worked (Premiums Due)	$ 181,102
	$ 3,573,333
Meal Period Wages Due	$ 1,842,493
Rest Period Wages Due	$ 1,842,603
	$ 3,685,096
Unpaid Morning Meeting Time	$ 195,965
Estimated Total Wages and Expenses Due	$24,671,800

V. Evidence Considered

10. In undertaking my assignment, I have considered information from a variety of sources, each of which is of a type that is reasonably relied upon by experts in my field. Those sources were identified throughout my previously issued report.

11. I have relied on the expert report, dated August 28, 2015, of Wesley B. Curtis Jr., who was retained as Plaintiffs' trucking expenses expert. Mr. Curtis has opined on the cost per mile, based on 39,360 miles per year, of operating a commercial truck as follows:

    a. Fuel of $0.40 per mile,
    b. Truck Insurance of $0.05 per mile,
    c. Cargo Insurance of $0.08 per mile,
    d. Workers' Compensation Insurance Premium of $0.15 per mile,
    e. License/Registration/CVRA of $0.03 per mile,
    f. Permits of $0.01 per mile,
    g. Cell Phone of $0.03 per mile,
    h. Tolls of $0.04 per mile,
    i. Tires of 0.03 per mile,
    j. Preventative Maintenance of $0.03 per mile,
    k. Major Repairs of $0.13 per mile,
    l. Helper Wages and Payroll Taxes of $0.67 per mile, and
    m. Average Depreciation from 2008 to 2014 of $0.22 per mile.

12. I have since been provided with the Declaration of Landrie Weaver, dated April 22, 2016, which lists each second driver by the Plaintiff he drove for. This list allows me to exclude, per the court's order, any Plaintiff who employed a second driver at any time.

VI. Basis of Opinions

Weeks / Days / Hours Worked

13. With respect to the potential number of work weeks each Plaintiff worked with Defendants, I have used the number of weeks between (a) the later of the start date or June 14, 2009 and (b) the termination date (or January 6, 2015 if no termination date) per the Weeks Worked report. I have also assumed, for each Plaintiff, two weeks of vacation per year.

14. With respect to the potential number of days worked per week, I have used for each Plaintiff, when available, his average number of dates worked in a week per the iDirect Report and/or the Sears report. If there was no iDirect Report and/or Sears report information for a Plaintiff, I have used for each Plaintiff, when available, his average number of dates worked in a week per the Dispatch Recap Reports. If there were no Dispatch Recap Reports for a Plaintiff, I have assumed that, for each potential work week, each Plaintiff worked five days per work week.

15. With respect to the potential number and type of hours worked per week, I have used for each Plaintiff, when available, his average number of regular, overtime, and/or double time hours worked in a week as determined per the Dispatch Recap Reports. If there were no

Dispatch Recap Reports for a Plaintiff, I have assumed that each Plaintiff worked 12 hours per work day.

16. According to the Realistic Preview of Business Opportunity[1], which recruiters use as a guideline when they speak with potential contractors[2], the typical work schedule is five to six (sometimes seven) days per week and usually 10-12 hours a day including loading; and while the schedule is account specific, Exel Direct's goal is to keep contractor's trucks operating at full capacity. Support Manager Gregory Smigelsky confirms that the above statements are true and correct[3] and Recruiter Cristina De La Rosa understands Exel Direct's goal to be keeping contractor's trucks operating at full capacity[4]. As such, it appears that my assumption of five 12-hour days per work week is in line with Defendants' expectations.

Miles Driven

17. With respect to the potential number of miles driven by each Plaintiff, I have used for each Plaintiff, when available, his average number of miles driven in a week per the iDirect Report and/or the Sears report. If there was no iDirect Report and/or Sears report information for a Plaintiff, I have assumed that each Plaintiff drove 150 miles per work day. It appears that this assumption is reasonable based on Defendants' own estimates and actual miles driven by contractors.

18. According to the cost benefit analyses calculated by Defendants as to the value of the synergy created by converting employees to contractors [5], Defendants used a miles per day estimate of 200 miles. Similarly, in the Estimated Contractor Annual Operating Expenses for six sites/hubs[6], Defendants estimated miles per day ranging from 150 to 288 miles.

19. According to the iDirect Report, the average practical miles per day is approximately 115 miles for Plaintiffs who did not employ second drivers. Similarly, according to the various Driver's Daily Logs and Time Sheets provided to date, the average total miles driven per day is approximately 141 miles for all drivers analyzed.[7] Also, based on the total miles information contained within the Driver Manifests for Sears, the average daily miles driven is approximately 115 miles for Plaintiffs who did not employ second drivers.[8]

Unreimbursed Employment Expenses and Improper Deductions

20. Plaintiffs have alleged that, in performing their duties for Defendants and/or in acting on Defendants' instruction, they necessarily incurred employment expenses that should have been reimbursed by Defendants and/or had improper deductions taken from their wages. I have calculated estimated employment expenses incurred by Plaintiffs and/or wage deductions to determine any reimbursement that they may be entitled to. These employment expenses include the following:

    a. Claims, Equipment, and Other;

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[1] EDV012933
[2] Deposition of Gregory P. Smigelsky, dated March 17, 2015, p. 167
[3] Deposition of Gregory P. Smigelsky, dated March 17, 2015, p. 192
[4] Deposition of Cristina De La Rosa, dated April 16, 2015, p. 94-95
[5] EDV004202 – EDV004204 and EDV004205 – EDV004207
[6] EDV012864
[7] As the Driver's Daily Logs and Time Sheets do not contain a driver number, I could not determine which records relate specifically to Plaintiffs who did not employ second drivers.
[8] EDV108910

b. Liability Insurance and Workers' Compensation/Occ-Acc; and
c. Fuel, Cargo Insurance, License/Registration/CVRA, Permits, Cell Phone, Tolls, Tires, Preventative Maintenance, Major Repairs, Helper Wages, Helper Payroll Taxes, and Depreciation.

21. It is my understanding that, with respect to Claims, Equipment, and Other, these costs were incurred directly by Plaintiffs in connection with their employment and were not reimbursed by Defendant and/or were deducted from their wages. For each of these cost categories, I have calculated estimated employment expenses, for each Plaintiff, based on the related amount in the Settlement Data Summary report. As the Settlement Data Summary report reflects the total actual payments or deductions made by Defendants for each contractor during his related time period given a four-year statute of limitations, the related amount for each cost category has been adjusted to account for the total actual payments or deductions made in a three-year statute of limitations.

22. It is my understanding that, with respect to Liability Insurance and Workers' Compensation/Occ-Acc, these costs were incurred directly by Plaintiffs in connection with their employment and were not reimbursed by Defendant and/or were deducted from their wages. For each of these cost categories, I have calculated estimated employment expenses, for each Plaintiff, based the related amount in the Settlement Data Summary report. As the Settlement Data Summary report reflects the total actual payments or deductions made by Defendants for each contractor during his related time period given a four-year statute of limitations, the related amount for each cost category has been adjusted to account for the total actual payments or deductions made in a three-year statute of limitations. If there was no related amount in the Settlement Data Summary report for a Plaintiff, I have estimated employment expenses for each cost category, when available, as (a) the Plaintiff’s average number of miles driven in a week per the iDirect Report and/or the Sears report multiplied by (b) the Plaintiff’s potential number of work weeks worked multiplied by (c) the related cost per mile calculated by Plaintiffs’ trucking expenses expert Mr. Curtis. When not available, I have estimated employment expenses for each cost category as (d) 150 miles per work day multiplied by (e) the Plaintiff’s potential number of work weeks worked multiplied by (f) the Plaintiff’s potential number of days worked per week multiplied by (g) the related cost per mile calculated by Plaintiffs’ trucking expenses expert Mr. Curtis.

23. It is my understanding that, with respect to Fuel, Cargo Insurance, License/Registration/CVRA, Permits, Cell Phone, Tolls, Tires, Preventative Maintenance, Major Repairs, Helper Wages, Helper Payroll Taxes, and Depreciation, these costs were incurred directly by Plaintiffs in connection with their employment and were generally not reimbursed by Defendant. For each of these cost categories, I have calculated estimated employment expenses, for each Plaintiff when available, as (a) the Plaintiff’s average number of miles driven in a week per the iDirect Report and/or the Sears report multiplied by (b) the Plaintiff’s potential number of work weeks worked multiplied by (c) the related cost per mile calculated by Plaintiffs’ trucking expenses expert Mr. Curtis. When not available, I have estimated employment expenses for each cost category as (d) 150 miles per work day multiplied by (e) the Plaintiff’s potential number of work weeks worked multiplied by (f) the Plaintiff’s potential number of days worked per week multiplied by (g) the related cost per mile calculated by Plaintiffs’ trucking expenses expert Mr. Curtis.

24. I have offset the estimated employment expenses, for each Plaintiff, with the Fuel Reimbursement amount based on the Settlement Data Summary report, taking into account the total actual payments or deductions made in a three-year statute of limitations. Potential damages related to unreimbursed employment expenses and wage deductions for the Plaintiffs who did not employ second drivers total $17,217,407.

25. For purposes of this report, I have also prepared an alternative calculation, which estimates employment expenses for cost categories when Settlement Data Summary report, Dispatch Recap Report, iDirect Report, and/or Sears report data is not available based on 115.27 miles per work day and 3.84 days worked per week. These numbers reflect the average miles per work day and days worked per week in the Dispatch Recap Reports, iDirect Report, and/or Sears report for the Plaintiffs who did not employ second drivers. However, such averages may be understated due to the incomplete nature of the records produced by Defendants. For example, the Dispatch Recap Reports for driver #5728 show no hours worked per day from June 2, 2014 through July 27, 2014. When computing the average number of days and hours worked per week, these eight weeks are included as zero days and hours worked per week. However, the related Settlement data shows that, for the same time period, this individual was paid over $1,700 per week. This would indicate that the individual was actually working, but he did not have any hours reported in the Dispatch Recap Reports. Effectively, the inclusion of these eight weeks at zero days and hours worked per week understates the average number of days worked per week for this individual, as well as the average number of hours worked per week. Specifically, for this individual, the average number of overtime hours worked per week are understated by 1.26 hours per week (i.e., 10.14 overtime hours including zero weeks v. 11.40 overtime hours excluding zero weeks). When combined with other missing records for other individuals, the incomplete records could understate class-wide averages. Under this alternative, potential damages related to unreimbursed employment expenses and wage deductions for the Plaintiffs who did not employ second drivers total $13,936,381.

Overtime Premiums Due

26. I am informed by counsel that the California Labor Code provides that hours worked over eight in one work day and over 40 in any work week, as well as the first eight hours worked on the seventh consecutive day of work in any one work week, constitute overtime hours and must be paid at time-and-one-half of the regular rate. In addition, hours worked over 12 in one work day and over eight on the seventh consecutive day of work in any one work week constitute double time hours and must be paid at double the regular rate. As such, based on my assumption of five 12-hour days per work week, there would be eight regular and four overtime hours per work day, or 40 regular and 20 overtime hours per work week.

27. With respect to overtime hours worked per week, I have used for each Plaintiff, when available, his average number of overtime hours worked in a week as determined per the Dispatch Recap Reports[9]. If there were no Dispatch Recap Reports for a Plaintiff, I have assumed that each Plaintiff worked four overtime hours per work day. With respect to double time hours worked per week, I have used for each Plaintiff, when available, his average number of double time hours worked in a week as determined per the Dispatch Recap Reports. If there were no Dispatch Recap Reports for a Plaintiff, I have assumed no double time hours per work day.

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[9] As of the date of this report, it is not clear if the hours worked per the Dispatch Recap Reports include all time worked.

28. I then calculated the overtime (and double time) premium wages that should have been paid as (a) the overtime hours multiplied by one-half (0.5) times the regular rate and (b) the double time hours multiplied by one (1.0) times the regular. For purposes of this report, I have assumed a regular rate of $30.00 per hour, which was calculated as (c) the piece rate of $24 per stop multiplied by an average of 15 stops per day (i.e., $360 per day) divided by (d) 12 estimated hours worked per day. For the Plaintiffs who did not employ second drivers, potential damages related to overtime premium wages due total $3,392,231, and potential damages related to double time premium wages due total $181,102.

29. For purposes of this report, I have also prepared an alternative calculation, which assumes (a) a regular rate of $16.78 per hour[10] and (b) that each Plaintiff worked 3.54 overtime hours per work day when Dispatch Recap Report data is not available. This reflects the average overtime hours per work day in the Dispatch Recap Reports for the Plaintiffs who did not employ second drivers. Under this alternative, for the Plaintiffs who did not employ second drivers, potential damages related to overtime premium wages due total $1,603,896, and potential damages related to double time premium wages due total $101,286.

Potential Meal Period Violations

30. I have been informed by counsel that Defendants are required to provide employees with (a) an uninterrupted off duty meal break for each shift an employee works in excess of five hours, with the meal break beginning before the end of the employee's first five hours of work, and (b) a second meal break for each shift an employee works more than ten hours, beginning by the tenth hour of work. I have also been informed that if an employee is not provided a required meal break, the employee is owed an extra hour of wages as premium pay.

31. Plaintiffs have alleged that they regularly worked more than five hours in a work day without being provided an uninterrupted off duty meal period of at least 30 minutes. With respect to potential meal period violations, I have used for each Plaintiff, when available, his deposition testimony as to the meal period violation rate. The majority of deponents who provided testimony described missed meal period frequencies close to 100% of the time. If there was no deposition testimony, I have been asked to assume, for each Plaintiff, a potential meal period violation for each work day, as any down time drivers may have had was not off duty or within the time parameters set forth in the wage orders. I have limited my calculation to one potential meal period violation per work day per Plaintiff, although it may be possible that multiple meal period violations occurred in the same work day. Potential damages related to meal period violations, at a regular rate of $30.00 per hour, total $1,842,493 for the Plaintiffs who did not employ second drivers.

32. For purposes of this report, I have also prepared an alternative calculation, which assumes (a) a regular rate of $16.78 per hour and (b) a potential rest period violation of 90.2% when deposition testimony is not available. This reflects the average potential meal period violation based on my review of 3,545 Driver's Daily Logs and daily Time Sheets as discussed

[10] Average of 2009 – 2014 mean hourly wages for California light truck or delivery services drivers per BLS Occupational Employment Statistics.

in my supplemental report.[11] Under this alternative, potential damages related to meal period violations total $848,887 for the Plaintiffs who did not employ second drivers.

Potential Rest Break Violations

33. I have been informed by counsel that Defendants are required to authorize and permit employees who work in excess of three and one-half hours in a shift with a paid rest break of at least ten minutes for every four hours worked or major fraction thereof. I have also been informed that if an employee is not provided a required rest break or is not provided such break at the legally mandated time, the employee is owed an extra hour of wages as premium pay.

34. Plaintiffs have alleged that they regularly worked more than four (4) hours in a work day without being permitted a rest period of at least 10 minutes. With respect to potential rest break violations, I have used for each Plaintiff, when available, his deposition testimony as to the rest break violation rate. The majority of deponents who provided testimony described missed rest break frequencies close to 100% of the time. If there was no deposition testimony, I have been asked to assume, for each Plaintiff, a potential rest break violation for each work day, as any down time drivers may have had was not off duty or within the time parameters set forth in the wage orders. I have limited my calculation to one potential rest break violation per work day per Plaintiff, although it may be possible that multiple rest break violations occurred in the same work day. Potential damages related to rest break violations, at a regular rate of $30.00 per hour, total $1,842,603 for the Plaintiffs who did not employ second drivers.

35. For purposes of this report, I have also prepared an alternative calculation, which assumes (a) a regular rate of $16.78 per hour and (b) a potential rest period violation of 100% when deposition testimony is not available. This reflects the average potential rest period violation in the deposition testimony for the Plaintiffs who did not employ second drivers. Under this alternative, potential damages related to rest period violations total $939,719 for the Plaintiffs who did not employ second drivers.

Minimum Wage Violations

36. For each Plaintiff, I have calculated the estimated minimum wages due at the statutory minimum wage rate for all estimated morning meeting hours worked, as it is my understanding that Plaintiffs were not paid additional amounts for these hours worked. I have used for each Plaintiff, when available, his deposition testimony as to the morning meeting duration. If there was no deposition testimony, I have assumed, for each Plaintiff, an average morning meeting duration of 23.75 minutes per work day[12]. These estimated minimum wages due total $195,965 for the Plaintiffs who did not employ second drivers.

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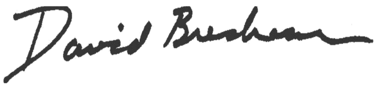
[11] As the Driver's Daily Logs and Time Sheets do not contain a driver number, I could not determine which records relate specifically to Plaintiffs who did not employ second drivers.

[12] Of 10 deposition transcript excerpts provided based on the search terms of "meet" and/or "met", six show a deponent stating how long morning meetings lasted. Responses ranged from 10 to 15 minutes up to 30 minutes, for an average morning meeting duration of 23.75 minutes.

37. For purposes of this report, I have also prepared an alternative calculation, which assumes an average morning meeting duration of 22.50[13] minutes per work day when deposition testimony is not available. Under this alternative, these estimated minimum wages due total $169,374 for the Plaintiffs who did not employ second drivers.

38. I understand from the pleading that there is also a second theory regarding minimum wage violations; that is, when considering total net earnings paid to the contractor and the hours worked to obtain those earnings, the contractor was not compensated at an effective regular rate of pay in excess of the applicable minimum wage. I understand that the parties are in the process of gathering additional driver logs, time sheets, and other information pertaining to the actual hours worked. I reserve the right to update and supplement my report upon production of this information.



David Breshears, CPA/CFF
May 25, 2016

[13] 22.50 minutes per work day represents the average morning meeting time for only those individuals who never employed a secondary driver.

EXHIBIT 1

Villalpando et al. v. Exel Direct Inc.
Class Damages
From June 14, 2009 through January 6, 2015

Summary of Estimated Damages		Total
Expenses Due (**see detail below)	$	17,217,407
Overtime Hours Worked (Premiums Due)	$	3,392,231
Double Time Hours Worked (Premiums Due)	$	181,102
	$	3,573,333
Meal Period Wages Due	$	1,842,493
Rest Period Wages Due	$	1,842,603
	$	3,685,096
Unpaid Morning Meeting Time	$	195,965
Estimated Total Wages and Expenses Due	$	24,671,800

***Assumptions Used for Individuals Where No Actual Data Was Available**

Type	Amount
Average Daily Miles	150.00
Total Hours Per Day	12.00
Days Worked Per Week	5.00
Percentage of Missed Meal Periods	100%
Percentage of Missed Rest Periods	100%
Unpaid Morning Meeting Time: Hours Per Day	0.396
Regular Rate of Pay	$30.00

****Detail of Estimated Expenses Due**

Deduction Category	Per Mile Amount		Charge Back	Out of Pocket	Total
Claims	Settlement Stat. $		$ 113,358		$ 113,358
Equipment	Settlement Stat. $		$ 15,788		$ 15,788
Other	Settlement Stat. $		$ (33,481)		$ (33,481)
Fuel Reimbursement (Credit)	Settlement Stat. $		$ (26,363)		$ (26,363)
Truck Liability Insurance	$ 0.05	***	$ 2,231,244	$ (338,340)	$ 1,892,904
Workers Comp for Helper	$ 0.15	***	$ 1,476,415	$ (277,740)	$ 1,198,675
Diesel Fuel @$0.396 per mile (10 miles per gallon)	$ 0.40			$ 3,373,371	$ 3,373,371
Cargo Insurance	$ 0.08			$ 649,285	$ 649,285
License and Registration	$ 0.03			$ 259,714	$ 259,714
Permits	$ 0.01			$ 63,197	$ 63,197
Cell Phone	$ 0.03			$ 216,428	$ 216,428
Tolls and Bridges	$ 0.04			$ 337,628	$ 337,628
Tires	$ 0.03			$ 292,178	$ 292,178
Preventative Maintenance	$ 0.03			$ 216,428	$ 216,428
Repairs	$ 0.13			$ 1,082,141	$ 1,082,141
Pay for Helper	$ 0.67			$ 5,692,062	$ 5,692,062
Depreciation	$ 0.22			$ 1,874,095	$ 1,874,095
Total Estimated Expenses			$ 3,776,960	$ 13,440,447	$ 17,217,407

***Note: Based on Actual Settlement Amounts for those individuals with dollar amounts shown in the Settlement Statements and based on per mile estimates for those individuals without amounts shown in the Settlement Statements.

CERTIFICATE OF SERVICE

I hereby certify that I electronically filed the foregoing document with the Clerk of the Court for the United States District Court, Northern District of California, by using the Court's CM/ECF system on May 25, 2016.

I certify that all participants in the case are registered CM/ECF users and that service will be accomplished by the Court's CM/ECF system.

Date: May 25, 2016

Respectfully Submitted,

/s/ *Joshua Konecky*

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